

CHAPTER IV

OFFICIAL RECORDS AND FORMS

Clerks of the circuit courts are required to use such official records and forms that are designated by the legislature, or prescribed or approved by the State Board of Accounts, or adopted by the legal profession which best fit the requirements within the meaning and purpose of a specific statute.

Prescribed records and forms have been designated in the simplest manner to accomplish all legal requirements. They are conveniently arranged for proper entries and recordings and are exceptionally easy to follow. They should be carefully studied before attempting to enter transactions. Each section, space, column and line contain printed headings or instructions as to what should be entered therein. They are self-explanatory and the clerk will experience little difficulty in making proper entries if instructions are followed as designated.

The State Board of Accounts is charged by law with the responsibility of prescribing and installing a system of accounting and reporting which shall be uniform for every public office and every public account of the same class. [IC 5-11-1-2]

A prescribed form is one which is put into general use for all offices of the same class, whereas an approved form is for special use in a particular office.

Counties are required by law to use the forms prescribed by this department. However, if it is desirable to use a different form or to have a prescribed form modified to conform to local conditions, a letter and three copies of the proposed form may be submitted to the State Board of Accounts for approval. No form should be printed and placed in use, other than a prescribed form, without prior approval.

As a result of advances in computer technology, some computer hardware, software and application systems can now produce exact replicas of the forms prescribed by the State Board of Accounts and documented in the Accounting Manuals which this agency provides to the governmental units. In addition, some of the prescribed forms are currently replicated on paper that may be loaded into a computer printer.

Several software vendors have taken advantage of the newer technologies while other vendors have chosen not to replicate prescribed forms. Certainly the prescribed form replication is the preferred approach from our audit position. However, in an effort to accommodate local units of government, the State Board of Accounts offers the following alternative.

Decisions regarding the participation of counties with vendor software systems are the responsibility of the elected governing body of the county in accordance with statutory authority. Accordingly, a governing body, if desiring to use forms generated by a particular software program or package, may pass a resolution so stating their preference. The resolution and a letter (sample letter on page 4-3) would be sent to the State Board of Accounts for compliance with applicable statutes and regulations and to provide assurance that the county does indeed desire to use the forms. The forms submitted should be a facsimile of the prescribed system (headings and titles, etc.). Otherwise, a cross-reference to the prescribed form intended to be replaced should be submitted. The State Board of Accounts' approval is based upon compliance with the conditions outlined on page 4-4 and review during the audits of the county. Thereafter, other counties may use any forms previously approved for the original county using that particular software program (assuming compliance with the conditions outlined on page 4-4 subsequent audits).

Any forms not previously reviewed and approved by the State Board of Accounts would need to go through the traditional form approval process.

Summarization of the new form approval process:

1. Board of County Commissioners "A" passes a resolution in a public meeting stating the desire to use forms generated by a specific software program.
2. A copy of the resolution along with information in the sample letter (Page 4-3) is sent to the State Board of Accounts by County "A" along with a sample of all reports and forms of the system. The forms submitted should be similar to the prescribed system (headings and titles, etc.). Otherwise, a cross-reference to the prescribed form intended to be replaced must be submitted.
3. County "A" receives an approval letter from the State Board of Accounts and begins using the forms without any further approvals in the future unless the forms change.
4. Counties "B", "C", etc., send to the State Board of Accounts the same type of resolution and sample letter (page 4-3), (no forms are sent to the State Board of Accounts). Counties "B", "C", etc., adhere to the conditions on page 4-4 and recommendations made during the audits and begin using the forms without further approvals in the future unless the forms change. Previously approved forms for that system do not have to be sent in for approval. Counties "B", "C", etc., will not receive approval letters as they have agreed to abide by the conditions listed in "The County Bulletin".

We are hopeful the new process will provide an innovative procedure to save time and expense by counties while still complying with statutory and regulatory requirements.

LETTERHEAD
OF
GOVERNMENTAL UNIT

State Board of Accounts
302 West Washington Street
Room E418
Indianapolis, Indiana 46204-2765

Re: Form Approvals

The **(NAME OF GOVERNING BODY)** passed the attached resolution concerning usage of forms for the **(NAME OF GOVERNMENTAL UNIT)**.

The **(NAME OF GOVERNING BODY)** is ultimately responsible for all forms and systems to be used. Accordingly, we are requesting to be authorized to use the forms and systems provided (1) for **(NAME OF COUNTY WHICH FIRST RECEIVED AN APPROVAL)** as these forms were approved by your office in writing as of **(DATE OF ORIGINAL APPROVAL)**. We will abide by the form approval requirements as stated in "The County Bulletin" and during audits by the State Board of Accounts.

The **(NAME OF GOVERNING BODY)** will notify you in writing if desiring to discontinue use of the system approved. Any forms that are not in an all inclusive approved package would still need to be approved by your office. Furthermore, if we desire to use any forms which have changed since the date of original approval above, and those forms have not received a written approval from your office, we will immediately submit those forms for approval.

We also understand the process of a letter and resolution are not an attempt to provide preferential treatment to any vendor but instead is an effort to expedite the form approval process required by statute and regulation. Finally, we are aware that any system or hardware changes initiated by a vendor and the resultant costs, are vendor, market or consumer demand driven.

(PRESIDENT OR CHAIRMAN OF THE GOVERNING BODY)

(DATE)

(ELECTED OFFICE HOLDER)

(DATE)

- (1) The first county approved would have a period after the word "provided" and the rest of the sentence would be deleted. All other counties requesting use of that system should show the information stated after the word "provided".

FORM APPROVAL CONDITIONS

1. The forms and system shall be subject to further review and/or recommendations during the audits of the county to allow for on-site review as well as to ensure compliance with current statutes.
2. Any other forms (checks, receipts, etc.) necessary to complete the system shall be submitted to the State Board of Accounts for approval. You shall continue to maintain all prescribed forms not otherwise covered by an approval.
3. All transactions that occur in the system must be recorded. Transactions can be maintained on-line, on backup tapes, microfilmed, or printed on hardcopy. These transactions include but are not limited to: all input transactions, transactions that generate receipts, transactions that generate checks, master file updates, and all transactions that affect the ledgers in any way. For all information maintained on the system, the system must be designed in such a manner that changes to a transaction file cannot occur without being processed through an application.
4. The ability must not exist to change data after being posted. If an error is discovered after the entry has been posted, then a separate correcting entry must be made. Both the correcting entry and the original entry must be maintained.
5. If the county owns the source code, sufficient controls must exist to prevent unauthorized modification. If the county does not own the source code, upon request or in the event the vendor no longer provides maintenance service for the system, the vendor shall provide representatives of the State Board of Accounts with access to all computer source code for the system. In addition, the vendor shall provide representatives of the State Board of Accounts with a document describing the operating system used, the language that the source code is written in, the name of the compiler used, and the structure of the data files including data file names and data file descriptions, field names and field descriptions for the system upon request.
6. Any receipts, checks, purchase orders, or other forms that require numbering shall be either pre-numbered by an outside printing supplier or numbered by the unit's computer system with sufficient controls installed in the system to prevent unauthorized generation of the form or duplication of numbers.
7. Recap sheets for each depository for deposit advices, if applicable, will be maintained indicating direct deposits. Individual wage assignment agreements will be kept on file to support direct deposit.
8. All receipts must be either in duplicate or recorded in a prescribed or approved register of receipts.
9. All checks must be either in duplicate or recorded in a register of checks generated on the computer.
10. Checks drawn on multiple bank accounts should only occur as the result of compliance with the Public Depository Law.
11. In the event a change is required due to the passage of a State or Federal law, the vendor agrees to implement such change in a timely manner.

Samples of all prescribed forms and records have been furnished each printer who holds the contract for the county. Insist that your vendor furnish only those that are prescribed and which conform to the legal requirements of the law. If there is some uncertainty as to the proper form of a record or other printed matters, consult the State Board of Accounts for information as to the form needed. Please refer to the form specimens in the appendix of this manual.

If it is discovered that obsolete forms have been used or are being used, the proper prescribed records and forms must be procured and used as soon as replacements are necessary.

The most important records to be discussed and those used more frequently by the clerk are:

27A	(Rev. 1989) - Clerk's Cash Book of Receipts and Disbursements
27CC	(Rev. 1989) - County Court Cash Book of Receipts
40	(Rev. 1998) - Change of Venue Record
41	(Rev. 1990) - Clerk's Fee Book
42	(Rev. 1923) - Estate Entry, Claim and Allowance Docket, and Fee Book
43	(1913) - Guardianship Docket and Fee Book
44	(Rev. 1939) - Register of Fees and Funds Held in Trust
45	(1913) - Support Docket
45A	(Rev. 1960) - Combination Receipt and Check for Support
45L	(1955) - Support Docket - Loose Leaf
46	(Rev. 1993) - Clerk's Cash Book and Daily Balance Record
46CR	(Rev. 1987) - Monthly Report
46SG	(1991) - Clerk's Support/Garnishment Returned Item Report
74	(Rev. 1971) - Judgment Docket
124CC	(Rev. 1987) - County Court/Traffic Violations Bureau Daily Transmittal Report
126	(Rev. 1997) - Official Receipt
138	(1957) - Record of Instruments Copied or Proofed
139	(Rev. 1960) - Check
362	(1989) - Report of Collections
40A	(Rev. 1998) - Change of Venue claim
For All Courts	- Chronological Case Summary and Record of Judgments and Orders

CRIMINAL AND JUVENILE ENTRY DOCKET

This department has not prescribed a uniform entry docket for criminal and juvenile matters. However, the clerk is not resolved from keeping some kind of a record for entering actions in matters of this kind.

Due to the exceedingly high cost of printing and bound dockets, cash books and other bound records, we believe the clerk should consider using loose-leaf type sheets to be stored in commercial binders to reduce the cost. Consideration should also be given to the design of the form to ensure that efficient utilization is made of the information required on the forms.

The entry docket to be used in juvenile court is subject to the approval of the judge having jurisdiction in these matters. The record should be a volume arranged to meet all requirements necessary for juvenile matters.

OTHER DOCKETS AND RECORDS

Execution dockets, bond and inventory records, lis pendens records, sheriff's return on decrees and orders of sale, inheritance tax and other similar records in which papers or filings are required to be copied, are usually designed to comply with the printed legal forms of the papers so filed. These records and the use of them will become more familiar as the clerk progresses in the performance of official duties.

FEE BOOK (Form No. 41)

This record is commonly referred to by the clerks as the "entry docket" or "fee book." Its purpose is exactly what the official title implies. It is the docket wherein civil actions or like matters are entered when filed with the clerk. The issues and proceedings in the action are to be entered briefly in the section provided for that purpose. The fees for court costs, sheriff, witness, docket and any other fees or costs that are to be taxed in the cause, are to be entered in the proper columns designated for that purpose.

ESTATE ENTRY DOCKET - FEE BOOK - CLAIM AND ALLOWANCE
DOCKET, GUARDIAN DOCKET AND FEE BOOK (Form No. 42)

The use of these records is the same as the civil entry docket. They may be called "probate entry docket" and "guardian entry docket." All proceedings pertaining to estates, guardianship or trusts are probate matters but are entered in separate records.

The opening of estates, the application and issuance of letters of administration or letters testamentary, the probating of a will, the filing of claims against an estate, are to be entered in the probate entry docket.

All costs required to be taxed in probate matters and any other fee incidental to the expense should be made to the page and number of the order book, or other record, where such proceedings are recorded.

In matters pertaining to guardianships the same procedure is to be followed as in estate matters. All such proceedings shall be entered in the guardian entry docket in the proper places and in the same manner.

JUDGMENT DOCKET (Form No. 74)

This record is one of most importance and value. It is the record wherein all money judgments rendered by the court or jury are recorded. All judgments for fines and costs assessed against any person and not paid at the time must be entered in the judgment docket. All judgments and recognizance are to be entered within fifteen (15) days after its rendition. The Clerk shall cause a release of judgment to be entered on the judgment docket not more than fifteen (15) days after satisfaction of the judgment. [IC 33-32-3-2] [IC 33-32-3-4]

COURT ORDER BOOK
CHRONOLOGICAL CASE SUMMARY AND RECORD OF JUDGMENTS AND ORDERS

The Chronological Case Summary and Record of Judgments and Orders, as well as procedures for a case index and the procedures for creating court case files is governed by the Supreme Court of Indiana's Trial Rule 77, found in the *Indiana Rules of Court*, published by West Publishing Company. Further explanation of record creation, maintenance and disposal is covered in the *Trial Court Administrative Manual*, published by the Division of State Court Administration, Supreme Court of Indiana. For further information, questions, and explanation of procedures, contact the Division and its Information Management Section.

CLERK'S OFFICIAL RECEIPT, CLERK'S OFFICIAL CASH BOOK OF RECEIPTS AND DISBURSEMENTS, DAILY BALANCE AND MONTHLY REPORT (Form Nos. 126, 139, 27A, 46 and 46CR)

These are records to be used for accounting purposes and must be kept in compliance with the requirements of the State Board of Accounts. The official receipt must be given to persons paying money to the clerk and the cash book of receipts and disbursements and the daily balance are to be used to record each day's transactions in which cash is received or disbursed.

Prescribed Receipts, No. 126, shall be prenumbered and issued in duplicate. The duplicate is to be retained by the clerk and used as a posting media for receipts to the cash book.

Prescribed Check, No. 139, shall be prenumbered and issued in duplicate. The duplicate check is to be retained by the clerk and used as a posting media for disbursements to the cash book.

Prescribed Form No. 27A, Clerk's Cash Book of Receipts and Disbursements has to be used to record receipts and checks issued. The receipts and disbursements should be totaled daily and recorded in the Clerk's Cash Book and Daily Balance Record, Form No. 46.

The Clerk's Cash Book and Daily Balance Record, Form No. 46, is a summary of the cash book of receipts and disbursements. It should be kept daily and is posted from the cash book of receipts and disbursements. It is a record that should reveal a cumulative total of all funds received and disbursed, the depository balance at the end of each day and the amount of cash in the office at the close of each day. It is a very valuable guide in bookkeeping procedures. Clerks who do not properly use this record usually experience difficulty in making a cash reconciliation and balancing the records at the end of the month.

MONTHLY REPORT (Form No. 46CR)

The clerk is required to prepare in quadruplicate a monthly financial report. The report is prepared after the books are closed as of the last day of each month and in accordance with the requirements of IC 33-32-3-6. Form No. 46CR is to be used.

The report is made from both the Clerk's Cash Book and Daily Balance Record, Form No. 46, and bank statements furnished by the designated depositories showing balances as of the last day of each month.

REPORT OF COLLECTIONS (Form No. 362)

The clerk is required by law to report to the county auditor and pay into the county treasury as of the last day of each month all fees due the county, fines, forfeitures, and any other money required by law or ordered by the court to be reported and paid into the county treasury.

Form No. 362 has been prescribed for reporting costs and fees collected to the county auditor. The form should be prepared from the monthly totals in the Cash Book of Receipts and Disbursements (Form 27A) and is the source document which enables the county auditor to make proper distribution of costs and fees collected.

RECORD OF INSTRUMENTS COPIED OR PROOFED (Form No. 138)

Form No. 138 is designated to provide a permanent record for preparing or proofing any submitted copy of any transcript of any record or copy of any record of instrument either in typewritten, longhand or photostatic form.

REGISTER OF FEES AND FUNDS HELD IN TRUST (Form No. 44)

This record is commonly referred to as the "trust fund register." It is a register wherein money received for the benefit of all persons or parties, except support, is entered in detail. The posting to this record is made from the clerk's duplicate receipts and checks and from the trust column of the cash book. Items entered in other columns of the cash book must not be posted in the trust fund register. The total of all unpaid items as shown by the trust fund register must agree with the balance in trust as shown by the cash book.

CHANGE OF VENUE RECORD (Form No. 40)

This is a record wherein all causes received from another county must be entered. They must be entered in the entry docket first, as other causes are entered, and in addition are to be entered in the change of venue record. It is a record of great importance and must be kept as an official record by each clerk in every county. The use of this record will be explained in another section of this manual.

CHANGE OF VENUE CLAIM OF EXPENSE

This form is to be prepared by the clerk, in duplicate, and filed with the county auditor. The claim form complies with the requirements of IC 34-35-5-2.

The claim is to include a brief reference to the proceedings had in the trial court and an itemized statement of the expense of the proceedings or trial.

It is to be audited and allowed by the trial court and certified by the clerk. It is forwarded by the auditor of the trial county to the auditor of the county of origin for payment.

CLERK'S RECORD PERPETUATION FUND

The clerk shall have a Clerk's Record Perpetuation Fund in which revenue received for the transmitting of documents by facsimile machine and revenue collected from document storage fees are deposited.

The clerk may use any money in the fund for the preservation of records or the improvement of record keeping systems and equipment, after appropriation by the county council.